

CHAPTER 457—S.F.No.1101

[Coded]

An act relating to taxation; refunds or credits of taxes; amending Minnesota Statutes 1971, Section 270.07, by adding a subdivision.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 270.07, is amended by adding a subdivision to read:

Subd. 5. TAXATION; REFUNDS OR CREDITS. Notwithstanding any other provision of law to the contrary, in the case of an overpayment of any tax collected by the commissioner of taxation, the commissioner, within the applicable period of limitations, may credit the amount of such overpayment against any delinquent tax liability on the part of the taxpayer who made the overpayment. An amount paid as tax shall constitute an overpayment even if in fact there was no tax liability with respect to which such amount was paid.

Sec. 2. This act is effective the day following its final enactment.

Approved May 21, 1973.

CHAPTER 458—S.F.No.1194

An act relating to taxation; tax lists; extension of taxes; amending Minnesota Statutes 1971, Section 275.28, Subdivision 1.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 275.28, Subdivision 1, is amended to read:

275.28 TAXATION; TAX LISTS; EXTENSION OF TAXES.
Subdivision 1. **AUDITOR TO MAKE.** The county auditor shall make out the tax lists according to the prescribed form, and to correspond with the assessment districts. The rate percent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by

Changes or additions indicated by underline, deletions by ~~strikeout~~.